

IN THE DISTRICT COURT OF THE UNITED STATES FOR THE
MIDDLE DISTRICT OF ALABAMA, NORTHERN DIVISION

BISHOP WILLIAM D. PAUL,)	
)	
Petitioner,)	
)	CIVIL ACTION NO.
v.)	2:07mc3376-MHT
)	(WO)
UNITED STATES OF AMERICA,)	
)	
Respondent.)	

OPINION

Petitioner initiated this proceeding to quash an IRS summons. This matter is now before the court on the recommendation of the United States Magistrate Judge that this matter be dismissed. Also before the court are petitioner's objections to the recommendation. After an independent and de novo review of the record, the court concludes that petitioner's objections should be overruled and the magistrate judge's recommendation adopted.

An appropriate judgment will be entered.

DONE, this the 23rd day of May, 2008.

/s/ Myron H. Thompson
UNITED STATES DISTRICT JUDGE